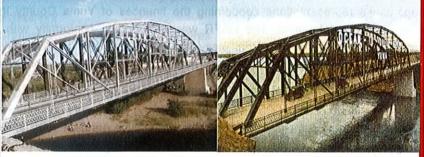
YUMA COUNTY

Yuma County Administration Building

198 Main Street. Yuma, AZ 85364



Citizen's Annual Financial Report

For the Fiscal Year Ended June 30, 2005

"Yuma County Government is dedicated to providing customer-focused services to enhance the health, safety, well-being, and future of our entire"









Dear Citizens of Yuma County,

We are please to present Yuma County's fourth Popular Annual Financial Report (PAFR), prepared by the Department of Financial Services. This report provides a summary of the County's financial information in a simplified easy to read format. We hope this report gives you a better understanding of County government, local economic factors, and our financial condition.

Information in this report has been taken from the 2005 Yuma County Comprehensive Annual Financial Report (CAFR). The CAFR contains management's representations concerning the finances of Yuma County in the form of financial statements. The CAFR was prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP), was audited by Miller, Allen, & Co., and received an unqualified opinion. That is the best audit opinion possible.

This Popular Annual Financial Report summarizes the financial activities of the primary government of Yuma County. The reports and statements contained in the PAFR condenses and simplifies our 2005 Comprehensive Annual Financial Report for all Yuma County governmental funds. Governmental funds are used to account for all of Yuma County's expendable financial resources. Keep in mind that Governmental Funds seek to present and determine a financial positions rather than the determination of income. The modified accrual basis of accounting is used in this report, which means revenues are recognized when measurable and available and expenditures when incurred.

The Popular Annual Financial Report of Yuma County was introduced as a means of increasing public confidence in County government and its elected officials through easier, more user-friendly financial reporting. The PAFR is **not** audited and does **not** conform to U.S. Generally Accepted Accounting Principles (GAAP) and governmental reporting standards.

As you review this report, we invite you to share any questions, concerns, or comments you may have. We also encourage you to review Yuma County's Comprehensive Annual Financial Report (CAFR), that is presented in the nature of full-disclosure. The CAFR can be found at Administration Building at 198 Main Street, any County Library location, calling (928) 373-1012, or on the County's website www.co.yuma.az.us.

Respectfully,

Gilberto Villegas, Jr.

Assistant Director- Financial Services

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The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Yuma County for its Popular Annual Financial Report for the

fiscal year ended June 30, 2004. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

YUMA COUNTY, ARIZONA

for the Fiscal Year Ended June 30, 2004







THE REPORTING ENTITY

Yuma County (Abridged)

County Profile: Yuma County, bordered by California to the West and Mexico to the South, was founded in 1864 as one of the four original counties established by the first Territorial Legislature. It maintained its designated boundaries until 1983 when voters resolved to split Yuma County into La Paz County in the north and a "new" Yuma County in the south encompassing 5,522 square miles.

In 1540, just 48 years after Columbus stumbled upon the New World, 18 years after the conquest of Mexico by Cortez, and 67 years before the settlement of Jamestown, Hernando de Alarcon visited the site of what is now the city of Yuma. He was the first European to set foot in the area and to recognize the best natural crossing of the Colorado River.

From the 1850s through the 1870s, steamboats on the Colorado River transported passengers and goods to mines, ranches and military outposts in the area, serving the ports of Yuma, Laguna, Castle Dome, Norton's Landing, Ehrenberg, Aubry, Ft. Mohave and Hardyville.

For many years, Yuma served as the gateway to the new western territory of California. In 1870, the Southern Pacific Railroad bridged the river, and Yuma became a hub for the railroad and was selected as the county seat.

Much of Yuma County is desert land accented by rugged mountains. The Valley contains an abundance or arable land irrigated by the Colorado River

The economy of the County is based largely on a variety of agricultural, service industries, wholesale and retail trade, military and government employment. During the winter months, the population near doubles with part-time residents, known as "snow birds".

Land Allocation	,
Indian reservations	0.2%
State of Arizona	7.7%
Individual or corporate	10.5%
U.S. Bureau of Land Mgnt.	14.8%
Other public lands	66.8%

Organization: A five-member Board of Supervisors carries out the governmental and administrative affairs of the County. Each member is elected from a designated district to serve a four-year concurrent The Board members collectively select the chair. The Board is responsible for establishing the policies of the County to provide guidance to the various County Departments, and appointing a County Administrator who is responsible for the general administrative and overall operations of the various departments of the County. The Board also furnishes budget authority to all other County Elected Officials and the Court System.



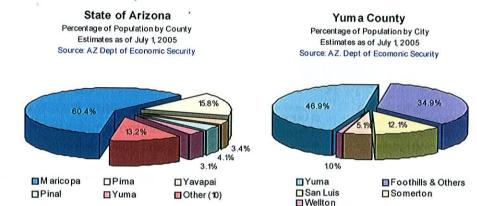
Top Left to Right: Russell McCloud, Marco A. Reyes, Gregory F. Ferguson; Bottom Left to Right Lenore Lorona Stuart, Kathryn Prochaska.

ECONOMIC FACTORS AFFECTING FINANCIAL CONDITION



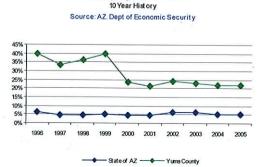
<u>Population</u>: At July 1, 2005, Yuma County's estimated annual population has grown at 18.4% since the last census to a total population of 189,480. This is slightly above the State of Arizona's growth of 17.8% in that same time with a total population of 6,044,985. Yuma County accounts for 3.1% of the total state population.

The majority of the population of Yuma County resides in the City of Yuma (46.9%). The Cities of San Luis, Somerton, the Town of Wellton, and all other areas account for 12.1%, 5.1%, 1.0%, and 34.9% respectively. Major growth continues in the Fortuna Foothills area and the City of San Luis.



Employment: Unemployment rate on July 1, 2005 is 22.2%, a 0.28% increase from the previous year 21.92%. The line chart shows a 10 year history of Yuma County and the State of Arizona's Unemployment rates (Non-Adjusted for seasonal workers).

Per the Arizona Department of Economic Security, the net change in Employment for Yuma County compared to last year was an additional 2,690 jobs. The State of Arizona experienced a significant increase of 67,472. Reflection of a growing State and County economy. Table below lists out, by Sector the employment increase / (decrease) for both Yuma County and the State of Arizona.



Unemployment Rate

	1 aiiia	Otate of
Sector	County	Arizona
Goods	600	27,200
Services	1,200	16,862
Mining & Construct	500	27,100
Manufacturing	-	4,200
Trade, Transp & Utilities	500	24,000
Financial Activities	100	9,000
All Government	400	3,900
All Other	(610)	(44,790)
Net Change	2,690	67,472

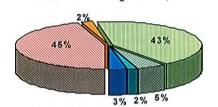
Yuma State of



(Sources) - Where the money comes from...

Governmental Funds: These funds are used to account for all Yuma County's expendable

Governmental Funds - Revenue Sources Fiscal Year Ending June 30, 2005



Governmental Funds - Revenue by Source

Last three fiscal years

■FY 05 ■FY 04 □FY03

™ Taxes

60 50 Millions

40 30 20

Licence & Permits

Intergovernment

Charde to Senices

- Intergovernment
- Fines & Forfeits
- Licence & Permits
- ☑ Charge for Services
- Miscellaneous

REVENUES

Yuma County's Governmenrevenues totaled \$134,608,859 for fiscal year 2004-2005.

The majority of this year's revenues are from two sources: Taxes (Primordially Property and Sales tax); and Intergovernmental (Federal and State contributions).

The bar chart to the left shows a comparative threeyear history of Yuma County revenues by source.

Fiscal year 2004-2005 recorded a 7.50% increase in revenues. Reflection of a growing State and Local economy.

The bar chart to the right shows a comparative three history of Yuma years County's expenditures by function.

EXPENDITURES

During fiscal year end June

30, 2005 Yuma County's

three major expenditure

functions were General Gov-

ernment, Public Safety, and

Capital Outlay, Combined

they account for 64% of the

total County's expenditures

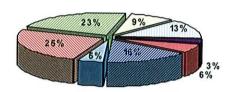
of \$139,550,782.

Fiscal year 2004-2005 recorded a 10.80% increase in expenditures compared to last fiscal year expenditures.

...Where the money goes to - (Uses) financial resources. Essentially account and record the governmental financial activities.



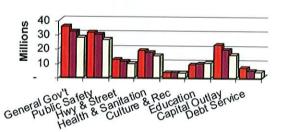
Fiscal Year Ending June 30, 2005



- □ General Government
- □ Highway & Streets
- Culture & Rec
- Capital Outlay

- Public Safety
- □ Health, Welfare, & Sanitation
- Education
- □ Debt Service

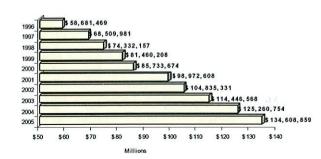
Governmental Funds - Expenditures by Function Last three fiscal years ■ FY 05 ■ FY 04 □ FY 03



Governmental Funds - Total Revenue Source Last ten fiscal years

" Fines & Forfeits

Wiscellaneona



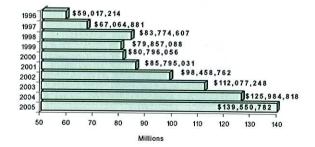
This last bar chart shows a ten year history of the total revenue source.

Total revenues have been increasing to an 8% average for the past ten years. The significant increase was recorded for the fiscal year ending June 30, 1997 (17%).

This last bar chart shows a ten year total expenditure history.

Total expenditures been increasing to an 8.50% average for the past ten years. The most significant increase was recorded for the fiscal year ending June 30, 1998 (25%).

Governmental Funds - Total Expenditures Last ten fiscal years

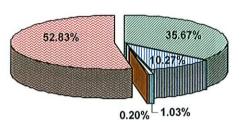




Revenues: Tax and Intergovernmental revenues have been County's major sources

Tax Revenue Sources

Fiscal Year Ending June 30, 2005

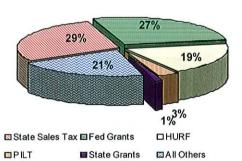


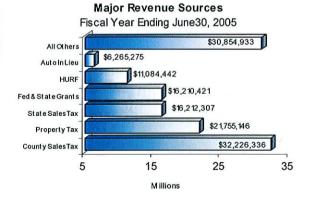
County Sales Tax Property Tax

□ Auto In Lieu Tax

□ Interest & Penalties ■ Franchise Tax

Intergovernmental Revenue Sources Fiscal Year Ending June 30, 2005





REVENUES

Sales Taxes represent more than half of Tax Revenues. This tax is applied to certain sales transactions.

Property Taxes are based on assessed valuation.

Auto in Lieu of Tax comes from automobile licenses.

Franchise Fees are applied to cable companies.

Intergovernmental Revenues are received from other governmental entities such as State or Federal.

State Shared Sales Tax are applied to certain sales transactions State wide.

Grants from both Federal and State Governments are available to County by meeting certain requirements and have restrictions on use.

Highway User Revenue Fund (HURF) comes from tax applied to Gas.

Payment in Lieu of Tax (PILT) is the major item on Other revenue. It is a Federal contribution for land use.

Bar Chart shows Taxes are the major source of County's Revenues.

Expenditures: Traditionally the majority of expenditures are personnel related.

EXPENDITURES

Can be segregated in four classes for better analysis: Personnel or salaries and benefits costs, \$59.1 Millions Supplies and Services Expenditures, \$51.1 Millions Capital Outlay purchases of large cost items, \$22,9Millions Debt Service payments due for borrowed funds.\$6.4 Mills.

Expenditures - by Classification Fiscal Year Ending June 30, 2005



Pesonnel Capital outlay Supplies & Service

Debt Service

Agency Groups is another method of looking at all the County spending.

The predominate agency group is the Criminal Justice System (38%). The pie chart in the middle shows ten agencies that account for \$118,314,922 or 85% of total expenditures.

Bar Chart at the bottom indicates that Capital Improvements (CIP) is the second agency in which most funds are expend. CIP is composed of "Projects" that relate to improving or developing new infrastructure and "Capital Assets" tangible or intangible assets with useful lives beyond a year used in County operations.

Expenditures - by Agency Group Fiscal Year Ending June 30, 2005



Criminal Justice Syst.

☐ Capital Improvement

☑ Development Serv.

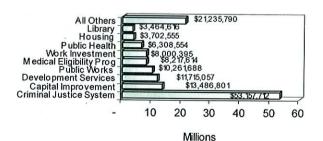
□ Public Works Public Health

Medical Eligibility Prog Work Investment

All Others

□Housing Library

Major Expenditures - by Agency Group Fiscal Year Ending June 30, 2005

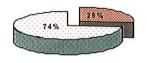


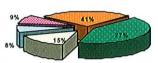


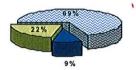
The Criminal Justice System Expenditures

Sheriff Total: \$26,757,916

Courts Total: \$18,680,957 Legal Counsel Total:\$7,876,792







- □ Law Enforcement ☐ Jail Detention
- Adult Probation ☐ Superior Court
- Juvenile Court ☐ Justice Courts
- Clerk Of Superior Court

- Criminal Prosecution
- Victim Services
- Indigent Defense

The Sheriff

Law Enforcement accounts for the expenditures associated with patrol, investigations, and other normal operations. The Jail District is a tax-levying district established to acquire, construct, operate, and maintain County Jail system. Primarily houses inmates.

The Courts

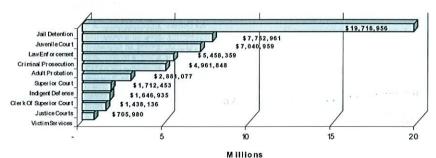
Composed of Adult Probation, Juvenile Court, Superior Court, Clerk of Superior Court, and Justice Court. The Judicial Branch system interprets and enforces law; monitors perpetrators; and collects fees as assigned.

Legal Counsel

Both Criminal Prosecution and Victim Services are administrated through the Elected County Attorney. Indigent Defense are defense attorneys that are provided to people who can not afford an attorney administered through the Public Defender's and Legal Defender's offices. Instances of case overload or conflict are Court appointed to a contractual attorney.

Criminal Justice System - Expenditures by Agency

Fiscal Year Ending June 30, 2005



How your County-wide Sales Taxes are Ultimately Used



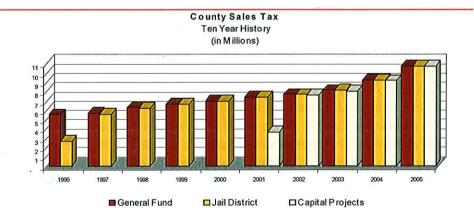
	Governme	ental Funds	Increase	
County Sales Tax	03-04	04-05	\$	%
General Fund	\$9,259,930	\$10,736,927	\$1,476,997	16.00%
(General Operations)				
Jail District	9,258,168	10,756,739	1,498,571	16.02%
(General Operations)	2			
Capital Projects	9,222,550	10,732,670	1510,120	16.40%
(Specific Projects)				
Total Count Sales Taxes	\$27,740,648	\$32,226,336	\$4,485,688	16.20 %

There are three (3) County sales taxes in Yuma County that are applied to certain transactions within the County limits. Each sales tax is one half of one percent (0.50%).

The first established is used to fund the General Fund's general operations.

The second established is the Jail District Sales Tax that was voter approved on May 15th, 1995 to finance the general operations of Yuma County's Jail District. This tax collection authority expires in 2015.

The third established is, the Capital Projects Sales Tax that was voter approved to finance Capital Projects on September 12th, 2000, The projects that are part of this tax are six (6): New Juvenile Detention & Administration Facility, New Justice Center, Remodeling of Historic Courthouse, New Parking Structure, the Area Service Highway, and the Bond repayment for the Health Building. This tax expires at the maximum collection amount of \$57,564,506 or 30 Years. As of June 30, 2005, Parking Structure and Juvenile facilities are completed, New Justice Center is expected to be completed within months, and Historic Courthouse remodeling is well on their way.





Yuma County Combined Financial Activity Statement of Sources and Uses Year Ended June 30, 2005 (in millions)

			All C	Other	
			Gover	Governmental	
	Gener	al Fund	Funds C	ombined	
	2005	2004	2005	2004	
Revenues					
Taxes and Special Assessments	\$30.62	\$28.37	\$30.38	\$26.49	
Licenses & Permits	2.26	2.09	0.22	0.44	
Intergovernmental	19.79	17.86	37.51	38.94	
Charges for Services	3.12	2.71	3.85	2.89	
Fines & Forfeits	1.64	1.30	0.84	0.97	
Miscellaneous	0.77	0.82	3.63	2.38	
Total Revenues	58.19	53.15	76.42	72.11	
Other Financing Sources					
Transfers In	0.31	0.03	31.00	18.30	
Bond, Loan, & Lease Proceeds	-	=	0.48	-	
Total Sources	58.49	53.18	107.90	90.41	
Expenditures					
General Government	29.77	26.90	5.93	4.89	
Public Safety	7.25	6.95	24.24	22.78	
Highways & Streets	-	-	12.05	10.67	
Health, Welfare, & Sanitation	8.69	8.33	9.97	9.03	
Culture & Recreation	0.07	0.02	3.42	3.36	
Education	0.30	0.25	8.58	9.00	
Capital Outlay	0.85	0.67	22.01	18.74	
Debt Service	0.06	-	6.34	4.40	
Total Expenditures	47.00	43.12	92.55	82.87	
Other Financing Uses					
Transfer Out	8.98	11.45	22.23	6.75	
Total Uses	55.99	54.57	114.77	89.62	
Excess Sources Over/(under) Uses	\$ 2.51	\$ (1.39)	\$ (6.87)	\$ 0.79	

The Financial Activity Statement and Financial Position Statement are presented on a non-GAAP basis but were created employing the same accounting basis as used in the CAFR. Those desiring to view full disclosure, GAAP basis financial statements should refer to the County's CAFR. The CAFR can be obtained by either contacting Yuma County Finance or on the County's website www.co.yuma.az.us.

Yuma County
Combined Financial Position Statement - Benefits & Burdens
Year Ended June 30, 2005 (in millions)



		and the second second			
			All Other		
			Govern	Governmental	
	General Fund		Funds Co	ombined	
	2005	2004	2005	2004	
Financial Benefits - (Assets)					
Cash and Investments with County Treasurer	\$15.20	\$52.98	\$53.47	\$61.90	
Cash and Investments held by Trustee	-	14.91	16.73	12.51	
Receivables	0.64	2.03	2.09	2.33	
Due from other Funds & Governments	6.32	16.93	6.78	9.29	
Other Assets	0.13	0.06	0.39	0.11	
Total Financial Benefits - (Assets)	\$22.29	\$86.91	\$79.46	\$86.14	
Financial Burdens - (Liabilities)					
Owed to Vendors	\$ 0.78	\$ 2.50	\$ 3.26	\$ 3.96	
Owed to Employees	1.73	0.76	(0.02)	1.20	
Due to other Funds & Governments	1.08	11.28	1.53	2.97	
Deposits held by County as Trustee	0.04	0.19	0.42	1.76	
Debt Service Interest Payable	-	0.83	0.95	0.96	
Debt Service Principal Payable	-	5.57	41.11	2.30	
Deferred Revenues	0.64	0.69	1.07	0.97	
Total Financial Burdens - (Liabilities)	4.26	21.81	48.31	14.12	
Benefits over / (under) Burdens	\$18.03	\$65.10	\$31.15	\$72.02	
Deliente over / (under) Durdens	¥10.00			41 W.AW	

The <u>Financial Activity Statement</u>, known in accounting terms as the "*Income Statement*", provides a record of the sources (revenues) and uses (expenditures) of providing County services.

The Excess Sources over / (under) Uses amount represents the gain or loss for the current year. This is similar to a business's "net income" except there are no provisions for certain items such as depreciation or claims and judgments

The <u>Financial Position Statement</u>, known in accounting terms as the "Balance Sheet", provides the financial benefits (assets) available to the County to provide services, while financial burdens (liabilities) describes the amount the County owes in providing those services.

The <u>Benefits over / (under) Burdens</u> amount represents the difference between financial benefits and burdens. Since certain sources are restricted to only specific uses, the Benefits over Burdens should be looked at as only **similar** to the "*Net Worth*" or "*Net Equity*" of the County.



Assessed Valuation



The County Assessor's office welcomes all questions and inquires. If you have questions regarding primary or secondary assessed valuations; or your own assessed valuation, stop by the County Assessor's office located at 410 S. Maiden Lane, Yuma AZ or they can be reached at (928) 373-6040

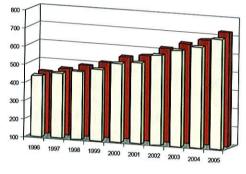
Monday through Friday from 8:00-5:00.

Joe Wehrle, Assessor

□ Primary

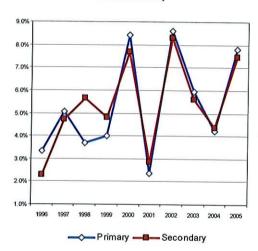


Ten Year Histor (In Millions)



■ Secondary

Change in Net Assessed Valuations Ten Year History



In tax year 2005, the net primary assessed valuation increased by 7.8% to \$710.3 million and the net secondary assessed valuation increased 7.5% to \$729.3 million. Yuma County's significant increase in assessed valuation was due primarily to the number of new residential and commercial constructions. This construction phenomena is being seen through the Arizona State which had an increase of 9.32% and 8.76% for net primary and secondary assessed valuations, respectively. The primary assessed valuation is a legislated valuation, which provides taxes for general operations (General Fund). The secondary assessed valuation is a better indicator of market conditions since it is not restricted by statute and is the basis for the Flood Control District and Library District levies. Improvement Districts are generally levied and assessed using the acreage method, but may use the valuation method if it is more applicable to the circumstance. Above is a bar graph showing a ten (10) year history of Yuma County's net primary and secondary assessed valuations in total amount; and a line graph for Yuma County's Net Assessed Valuations change over the last ten (10) years for both Primary and Secondary Assessments.

Tax Collections



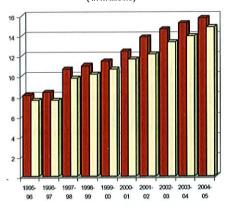
The County Treasurer's office collects and distributes property taxes for the State, county, cities and towns, community college districts, school districts, and special districts. If you have questions regarding tax payments or collections by the County Treasurer, their office is located at 410 S. Maiden Lane, Yuma, AZ or they can be reached at (928) 539-7781 Monday through Friday from 8:00-5:00



Karen Fritz, Treasurer

Yuma Count Property Taxes

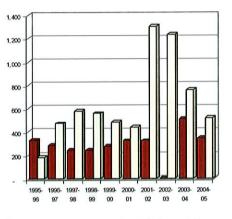
Ten Years History (In Millions)



■ General Levy □ Current Collection

Yuma County Property Taxes

Ten Year History (In Thoudsands)



■ Collected in Subsequent Year □ Delinquent Taxes

Current (2004-05) real estate and personal property tax collections were 94.5% of the General Fund tax levy, which is up from 91.7% of last fiscal year (2003-04).

Note: this figure only recognizes taxes collected in the fiscal year in which the taxes were levied; it does not recognize taxes collected in subsequent fiscal years.

Total Taxes Collected for fiscal year 2004-05 are at 96.7%, which is up from 95.0% of the prior fiscal year (2003-2004).

Note: this percentage recognizes all taxes collected, including those collected in subsequent fiscal years.

Though this increase in current collections reduces the fees associated with the collection of delinquent (late) taxes, it helps the county maintain a current cash flow and assists in future year budgeting as the uncollectible percentage decreases.



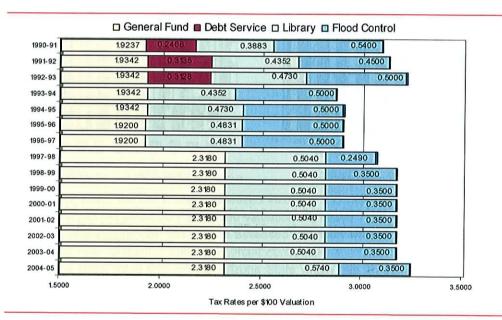


History of Property Tax Rates

The County's last *primary* property tax rate increase was fiscal year 1997-98. The current County rate is \$2.3180 per \$100 Valuation. Primary net assessed valuations have increased 49.22% since that time.

Library District has raised their property tax rate during current fiscal year (2004-05) last tax rate increase was fiscal year 1997-98. The last the Flood Control District's raised their property tax rate was for fiscal year 1998-19, however this rate increased to a rate that was still lower than in fiscal year 1996-97. Both of these district's tax rates are applied to the *secondary* assessed valuation.

Below is a chart showing the property tax rates for the County, Library District, Flood Control, and the *old* Debt Service for the past fifteen years.



?

Why would your property taxes change even though the adopted tax rate has remained the same

?

Residential property taxes are calculated by applying the tax rate per \$100 to the assessed valuation. If your property has a Full Cash Value of \$80,000 the assessed valuation for residential property would be 10% or \$8,000 and the tax rate is \$2.3180 per \$100, then the calculation for County Tax Liability would be:

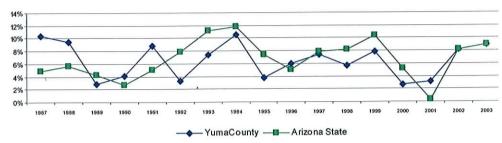
\$80,000 times 10%, divided 100, multiplied by \$2.3180 = \$185.44.

Cash & Fund Balances and Retail Sales



Pencentage Growth Retail Sales

By Fiscal Year 18 Year History

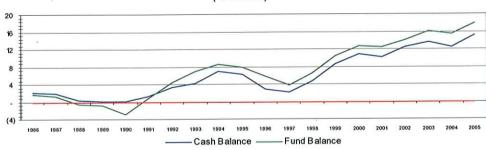


Retail Sales

Retail sales grew at a rate of 9.0% this fiscal year, which is up from last years growth rate of 8.2%. The State of Arizona has experienced a similar rebound. This is the third fiscal year since 2000 with higher rates of growth than the prior fiscal year, signs of a solid and continuously growing economy. Above is a graph showing retail sales for Yuma County and the State of Arizona in both the annual percentage change.

Year End Cash & Fund Balance

Tw enty Year History (In Millions)



Cash & Fund Balance

At the close of fiscal year 2004-2005, the General Fund maintained adequate *cash* and *fund balance* levels to carry forward to fiscal year 2005-2006 for continuing operations.

The graph above illustrates Yuma County's historically volatile Cash and Fund Balances with a Twenty (20) year history of year-end Cash and Fund Balances. The BLUE line is Cash, the GREEN line is Fund Balance ("Net Worth"), and the Red line marks \$0.



Long Term Plans

Adopted Budget

One of the most important duties of the Board of Supervisors is to adopt an annual budget for the County.

The budget process provides the County Board of Supervisors with the opportu-



nity to match the needs of its customers (the community) and available resources with the intent of gaining the maximum return on each tax dollar. But The budget is more than just a financial plan. It is intended to fulfill four major functions through its role as: 1) A Policy Document, 2) A Financial Plan, 3) An Operations Guide, and 4) A Communication Medium.

Strategic Plan

The strategic Plan identifies a number of objectives the County intends to achieve by the year 2006. It is a separate document adopted by the Board of Supervisors and updated annually. It is a 5 year plan. The objectives of the Strategic Plan are integrated.



by the Board of Supervisors and updated annually. It is a 5 year plan. The objectives of the Strategic Plan are integrated into the annual budget and form several of the Performance Measures appearing in each of the Agency budgets. The Strategic Plan identifies more than 150 objectives. Most of these are already being achieved or are on schedule to be achieved.

Conprehense The

2010 Comprehensive Plan

The Comprehensive Plan is a 10 year plan that identifies the desired physical development of the County through the year 2010. In addition to providing a plan for land use, the plan identifies many possible strategies to bring about desired improvements.



Capital Improvement Program

This program is a 5 year plan of improvement projects planned by the County. The plan identifies projects larger then \$50,000 and mainly consists of construction projects, but also accounts for any associated debt with each project.

All these documents, as well as the CAFR, can be found at the Yuma County Administration Building located at 198 Main Street in Yuma, AZ or by calling (928) 373-1010 or on the Yuma County website www.co.yuma.az.us.

Board of Supervisors



Lenore L. Stuart

District 1

Precincts 1, 2, 3, 4, and 5
District Covers: Northern and Eastern Yuma
Business Owner



Russell MCcloud

District 2
Precincts 6, 7, 8, 9, 11, 12, 13, 14, 39, and 40
District Covers: Southern and Eastern most of Yuma City
Business Owner



Casey Prochaska, Chair

District 3
Precincts 15, 16, 17, 18, 19, 20, 21, 22, 23, and 24
District Covers: Eastern Yuma County
Pharmacist



Marco A. (Tony) Reyes

District 4

Precincts 25, 26, 27, 28, 29, and 30
District Covers
Southern Yuma County
Businessman



Gregory F. Ferguson, Vice Chair

District 5

Precincts 5, 10, 31, 32, 33, 36, 37, and 38
District Covers
Western Yuma County
Retired Marine





Right: David Garcia County Administrator

Left: Kevin TunellPublic and Legislative
Affairs



YUMA COUNTY

"Yuma County Government is dedicated to providing customer-focused services to enhance the health, safety, well-being, and future of our entire community."

BOARD OF SUPERVISORS

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Kathryn (Casey) Prochaska, 3rd District

VICE CHAIR.

Gregory F. Ferguson, 5th District

Lenore Loroña Stuart, 1st District Russell Mcloud, 2nd District Marco A. (Tony) Reyes, 4th District

COUNTY ADMINISTRATOR

David R. Garcia

FINANCIAL SERVICES DIRECTOR Scott G. Holt

PUBLIC & LEGISLATIVE AFFAIRS
Kevin Tunell

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This report was brought to you by: Yuma County's Department of Financial Services, the Public and Legislative Affairs Office, and the Yuma County Board of Supervisors.